Exhibit 514.61

U.S. Department of Agriculture

NRCS-CPA-026E

Natural Resources Conservation Service

2-98

HIGHLY ERODIBLE LAND AND WETLAND CONSERVATION DETERMINATION

Name: John Q. Public Tract No.: EX00001 Farm No.: F000001

County: 001 Request Date: 06/01/97

Section I Highly Erodible Land

Fields in this section have undergone a determination of whether they were highly erodible land (HEL) or not; fields for which an HEL Determination has not been completed are not listed. In order to be eligible for USDA benefits, a person must be using an approved conservation system on all HEL.

Field No.	HEL(Y/N)	Sodbusted(Y/N)	Acres	Determination Date
I	Y	Y	100.0	11/11/87
II	Y	N	50.0	11/11/87
III	N	N	100.0	11/11/87

Section II - Wetlands

Fields in this section have had wetland determinations completed. See the Wetlands Explanation section for additional information regarding allowable activities under the wetland conservation provisions of the Farm Bill and Section 404 of the Clean Water Act.

Field No.	Wetland Label	Acres	Determination Date	Certification Date
Ι	NW	100.0	11/11/87	Wetlands not certified
II	NW	50.0	11/11/87	Wetlands not certified
III	AW/W	100.0	11/11/87	Wetlands not certified

Wetlands Explanation

Wetland Label	Explanatory Comments
AW/W	Artificial or irrigation induced wetland and wetland; Description: Man-made
	wetlands that also contain wetlands; Authorized Cropping: May be farmed
	under natural conditions without removal of woody vegetation; Authorized
	Maintenance: At level needed to maintain original system on related FW, FWP,
	and PC. Must not convert additional wetlands or exceed original scope and
	effect; If you plan to clear, drain, fill, level or manipulate these areas contact
	NRCS* or COE**.

NW Non-wetland; Description: An area that does not meet wetland criteria under natural conditions or wetlands that were converted prior to 12/31/85, not cropped prior to 12/23/85, do not meet wetland criteria, and have not been abandoned; Authorized cropping: No Restrictions; Authorized Maintenance: No restrictions unless the manipulation would convert adjacent wetland labels.

Remarks: This is an example of an electronically generated CPA-026 where there are more determinations that require additional pages to print.

^{*}Natural Resources Conservation Service

^{**}Corps of Engineers

Title 440 - Conservation Programs Manual

I certify that the above determinations are correct and were conducted in accordance with policies and procedures contained in the National Food Security Act Manual.

Signature District Conservationist

Date:

All USDA programs and services are available without regard to race, color, national origin, religion, sex, age, marital status, or handicap.